



## Texas Department of Health

William R. Archer III, M.D.  
Commissioner of Health

<http://www.tdh.state.tx.us>

Charles E. Bell, M.D.  
Executive Deputy Commissioner

1100 West 49th Street  
Austin, Texas 78756-3199  
512/458-7111

May 15, 2000

Ms. Rebecca Underhill, CPA, Director of Finance  
City of Port Arthur  
P. O. Box 1089  
Port Arthur, Texas 77641-1089

Dear Ms. Underhill:

We have reviewed the audit report on City of Port Arthur for the year ended September 30, 1999. The report was prepared by Charles E. Reed & Associates, Certified Public Accountants. We reviewed the report to determine if City of Port Arthur met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. In our opinion, City of Port Arthur met the audit requirements of OMB Circular A-133 for the year ended September 30, 1999.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Claud Thigpen  
Single Audit Coordinator  
Internal Audit Division

Audit Number: 99-0313